

A. Amendments to the Claims:

1-4 canceled

5. (currently amended) A method for a user to change the firmness of a bed, comprising:

(a) providing a bed;

(b) providing a topper for said bed, said topper including:

- a first sheet of foam, said first sheet having a first firmness;

- a second sheet of foam, said second sheet having a second firmness different from said first firmness;

- said first sheet and said second sheet bonded together in stacked aligned relationship;

(c) for the purpose of obtaining a preferred firmness, the user selecting one of said first firmness and said second firmness;

(d) the user placing said topper on top of said bed so that said sheet corresponding to said selected firmness faces upward; and,

[The method of Claim 1, further including:]

in (b), said first sheet and said second sheet being of equal thickness.

6-14 canceled.

15. (previously added) A topper for a bed, comprising:

a first sheet of foam, said first sheet having a first firmness;

a second sheet of foam, said second sheet having a second firmness different from said first firmness;

said first sheet and said second sheet bonded together in stacked aligned relationship;

so that said topper may be (1) placed on top of the bed with said first sheet facing upward to present a first firmness to a user, or (2) placed on top of the bed with said second sheet facing upward to present a second firmness to a user; and,

said first sheet and said second sheet being of equal thickness.

16. (previously added) The topper of Claim 15, further including:
said first sheet fabricated from 10 ILD 4 lb memory foam; and,
said second sheet fabricated from 20 ILD 5 lb memory foam.